

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1806

To amend the Internal Revenue Code of 1986 to exempt transportation on certain ferries from the excise tax on transportation of passengers by water.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 22, 1993

Mr. ANDREWS of Maine introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt transportation on certain ferries from the excise tax on transportation of passengers by water.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXEMPTION FOR TRANSPORTATION ON CER-**  
4 **TAIN FERRIES.**

5 (a) GENERAL RULE.—Subparagraph (B) of section  
6 4472(1) of the Internal Revenue Code of 1986 (relating  
7 to exception for certain voyages on passenger vessels) is  
8 amended to read as follows:

1           “(B) EXCEPTION FOR CERTAIN VOY-  
2           AGES.—The term ‘covered voyage’ shall not in-  
3           clude—

4                   “(i) a voyage of a passenger vessel of  
5                   less than 12 hours between 2 ports in the  
6                   United States, and

7                   “(ii) a voyage of less than 12 hours  
8                   on a ferry between a port in the United  
9                   States and a port outside the United  
10                  States.

11           For purposes of the preceding sentence, the  
12           term ‘ferry’ means any vessel if normally no  
13           more than 50 percent of the passengers on any  
14           voyage of such vessel return to the port where  
15           such voyage began on the 1st return of such  
16           vessel to such port.”

17           (b) EFFECTIVE DATE.—The amendment made by  
18           subsection (a) shall apply to voyages beginning after De-  
19           cember 31, 1989; except that—

20                   (1) no refund of any tax paid before the date  
21                   of the enactment of this Act shall be made by reason  
22                   of such amendment, and

23                   (2) any tax collected from the passenger before  
24                   the date of the enactment of this Act shall be remit-  
25                   ted to the United States.

